GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:2958
ANSWERED ON:17.12.2004
SALES TAX ACT
Bansal Shri Pawan Kumar

Will the Minister of FINANCE be pleased to state:

(a) Whether the Punjab General Sales Tax Act is applicable to UT of Chandigarh also;

(b) Whether the limit for summary sales-tax exemption in UT Chandigarh is fixed at Rs. 5 lakhs whereas the State of Punjab has already revised it to Rs. 1 lakh; and

(c) If so, the reasons for not enhancing the limit in case of Chandigarh also?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI S.S. PALANIMANICKAM)

(a) : Yes, Sir. The Punjab General Sales Tax Act, 1948 is applicable to Union Territory of Chandigarh with certain amendments.

(b) & (c) : As intimated by the Chandigarh Administration the limit of summary assessment in Union Territory of Chandigarh is upto Rs. 5 lakhs whereas in the State of Punjab it is upto Rs. 75 lakhs in local Sales Tax only. The enhanced limit of summary assessment of Rs. 75 lakhs in the State of Punjab has not been adopted in Union Territory, Chandigarh so far.